

Washington State Auditor's Office

Audit Report

Audit Services

Report No. 58170

CITY OF YAKIMA

Yakima County, Washington

January 1, 1995 Through December 31, 1995

Issue Date: April 25, 1997

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CITY OF YAKIMA
Yakima County, Washington
January 1, 1995 Through December 31, 1995

**Independent Auditor's Report On Compliance With Laws And Regulations
At The Financial Statement Level (Plus Additional State Compliance
Requirements Per RCW 43.09.260)**

City Council
City of Yakima
Yakima, Washington

We have audited the general-purpose financial statements, as listed in the table of contents, of the City of Yakima, Yakima County, Washington, as of and for the fiscal year ended December 31, 1995, and have issued our report thereon dated February 28, 1997.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the City of Yakima is the responsibility of the city's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the city's compliance with certain provisions of laws, regulations, contracts, and grants.

We also performed additional tests of compliance with state laws and regulations as required by *Revised Code of Washington* (RCW) 43.09.260. This statute requires the State Auditor to inquire as to whether the city complied with the laws and the *Constitution of the State of Washington*, its own ordinances and orders, and the requirements of the State Auditor's Office. Our responsibility is to examine, on a test basis, evidence about the city's compliance with those requirements and to make a reasonable effort to identify any instances of misfeasance, malfeasance, or nonfeasance in office on the part of any public officer or employee and to report any such instance to the management of the city and to the Attorney General. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with these provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of material noncompliance that are required to be reported herein under *Government Auditing Standards*. However, we noted instances of noncompliance immaterial to the financial statements which are identified in the Schedule of Findings accompanying this report.

This report is intended for the information of management and the city council and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

BRIAN SONNTAG, CGFM
STATE AUDITOR

February 28, 1997

CITY OF YAKIMA
Yakima County, Washington
January 1, 1995 Through December 31, 1995

**Independent Auditor's Report On Internal Control Structure
At The Financial Statement Level**

City Council
City of Yakima
Yakima, Washington

We have audited the general-purpose financial statements of the City of Yakima, Yakima County, Washington, as of and for the fiscal year ended December 31, 1995, and have issued our report thereon dated February 28, 1997.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the city is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the city, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The matters involving the internal

control structure and its operation that we consider to be reportable conditions are included in the Schedule of Findings accompanying this report.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described in the Schedule of Findings is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the city in a separate letter dated February 28, 1997.

This report is intended for the information of management and the city council and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

BRIAN SONNTAG, CGFM
STATE AUDITOR

February 28, 1997

CITY OF YAKIMA
Yakima County, Washington
January 1, 1995 Through December 31, 1995

Schedule Of Findings

1. The City Should Foreclose On Delinquent Local Improvement District (LID) Assessments

We noted that, as of January 1, 1996, the City of Yakima had six properties with LID assessments that were two or more annual installments delinquent. Delinquent payments totaled \$9,413 and the most delinquent of these properties involved eight annual installments totaling \$2,446 without interest and penalties.

As of October 1996, these assessments remained unpaid and the city had not initiated foreclosure action.

Revised Code of Washington (RCW) 35.50.030 states in part:

If on the first day of January in any year, two installments of any local improvement assessment are delinquent . . . the city or town shall proceed with the foreclosure of the delinquent assessment or delinquent installments thereof by proceedings brought in its own name in the superior court of the county in which the city or town is situate.

The proceedings shall be commenced on or before March 1st of that year or on or before such other date in such year as may be fixed by general ordinance

City officials explained that they had not foreclosed on these LID properties because it would not be cost effective due to the insignificant amount of money owed.

The city's discretionary enforcement of foreclosure requirements could result in an inequitable treatment of LID property owners.

We recommend the city foreclose on all delinquent local improvement district assessments in accordance with statutory requirements.

Auditee's Response

The City acknowledges that the RCWs state that it shall foreclose on LID assessments two years in arrears. As said in your letter, management believes that it is not cost effective to undertake this process to force recovery for such an insignificant amount of money (\$9,413). That's true, that was said, but it was also said that the risk of loss of City funds is remote because of the lien status an LID assessment creates. When that property sells, the owner must satisfy the lien to obtain unencumbered title to the property. This is also the opinion of the City Attorney as conveyed to the Finance Department in a memo dated January 27, 1997, in response to our inquiry. Additionally, the City has

not defaulted on its LID Bonds and Notes Payable because of the balances maintained in the LID Guarantee Fund.

Auditor's Concluding Remarks

Thank you for your response. The State Auditor's Office understands the deep concern about using public funds efficiently. Although the city has a lien status on delinquent LID assessments not paid, there exists the risk that LID assessments listed as delinquent may in fact have been paid and misappropriated. Prompt notification of foreclosure on delinquent properties would, in fact, act as safeguard against such a scheme. We will review the corrective action taken by the city during our next audit.

2. Parking Citation And Permit Internal Controls Should Be Improved

Our audit of the controls over parking citations and permit disclosed the following significant weaknesses:

a. Parking Citations

- Issued citations are not adequately controlled and accounted for. Citations are filed by license number rather than citation number, decreasing accountability. For example, during the period January 1993 through June 1996, we noted 197 parking citations which were voided on the city's computer system because the originals could not be found.
- Numerical integrity of unissued citations is not adequately controlled. We noted one instance where some citation numbers were duplicated when new batches were printed, creating problems tracking citations.
- Parking citation books are not adequately controlled. Parking enforcement personnel do not sign for citation books issued to them and the storage room for the citation books is left unsecured.
- There are no written procedures concerning voiding parking citations.
- Cashiers are able to void citations on the computer system without a second party approval. In March 1995, a cashier voided 17 citations found under the cash drawer because the cashier felt it was not cost effective to process them.
- The majority of voided citations were not supported with an explanation for the void. We noted that two city employees had a total of 33 personal citations voided from January 1991 to March 1996.
- Access to the parking citation computer program is not adequately controlled. We noted that 15 current and 6 former employees had full access to the parking citation computer program.

b. Parking Permits

- Parking permit stubs are not properly controlled. The 1995 parking permit stubs were discarded and were not available for our audit and a log showing the disposition of the parking permits is not maintained. As a

result, we were unable to account for approximately 296 of the parking permit forms for 1995.

- Long-term parking permits are not issued in accordance with city code. We noted 28 of 39 long-term permits tested did not indicate any approval as required by city code.
- Sales tax was not uniformly collected from permit purchasers as required by state law.

These internal control weaknesses exist because city personnel have not adequately evaluated and designed written parking citation and permit procedures.

These weaknesses significantly increase the risk that errors or irregularities (fraud), involving parking citation and permit transactions, could occur and would not be detected by city personnel in a timely manner.

We recommend that the city implement appropriate internal control procedures to resolve the above noted weaknesses and ensure that parking citation and permit collections are recorded and deposited.

Auditee's Response

Management disagrees that the first four items listed are significant weaknesses. During the period of time when 197 parking citations were voided, more than 79,000 were issued and presumable located and collected. The citations discussed here could represent as little as \$985 in revenue to the city. Management has taken action to correct the other weaknesses noted above.

Auditor's Concluding Remarks

We agree that any individual weakness noted by itself may be deemed insignificant. We believe the weaknesses taken as a whole are significant to ensuring that all parking permits and parking citations are properly accounted for and public funds are safeguarded from errors or irregularities. We appreciate management's response. We will review the corrective actions taken during our next examination.

CITY OF YAKIMA
Yakima County, Washington
January 1, 1995 Through December 31, 1995

**Independent Auditor's Report On Financial Statements And Additional
Information**

City Council
City of Yakima
Yakima, Washington

We have audited the accompanying general-purpose financial statements of the City of Yakima, Yakima County, Washington, as of and for the fiscal year ended December 31, 1995, as listed in the table of contents. These financial statements are the responsibility of the city's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the City of Yakima, at December 31, 1995, and the results of its operations and cash flows of its proprietary fund types and nonexpendable and similar trust funds for the fiscal year then ended, in conformity with generally accepted accounting principles.

The Required Supplementary Information) Police Pension/Fire Pension is not a required part of the financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of State Financial Assistance listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued a report dated February 28, 1997, on our consideration of the city's internal control structure and a report dated February 28, 1997, on its compliance with laws and regulations.

CITY OF YAKIMA
Yakima County, Washington
January 1, 1995 Through December 31, 1995

Independent Auditor's Report On Supplementary Information
Schedule Of Federal Financial Assistance

City Council
City of Yakima
Yakima, Washington

We have audited the general-purpose financial statements of the City of Yakima, Yakima County, Washington, as of and for the fiscal year ended December 31, 1995, and have issued our report thereon dated February 28, 1997. These financial statements are the responsibility of the city's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the financial statements of the City of Yakima taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the financial statements. The information in the schedule has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

BRIAN SONNTAG, CGFM
STATE AUDITOR

February 28, 1997

CITY OF YAKIMA
Yakima County, Washington
January 1, 1995 Through December 31, 1995

**Independent Auditor's Report On Compliance With The General Requirements
Applicable To Federal Financial Assistance Programs**

City Council
City of Yakima
Yakima, Washington

We have audited the general-purpose financial statements of the City of Yakima, Yakima County, Washington, as of and for the fiscal year ended December 31, 1995, and have issued our report thereon dated February 28, 1997.

We have applied procedures to test the city's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the fiscal year ended December 31, 1995:

- Political activity
- Civil rights
- Federal financial reports
- Allowable costs/cost principles
- Drug-Free Workplace Act
- Administrative requirements, including subrecipient monitoring

The following requirements were determined to be not applicable to its federal financial assistance programs:

- Davis-Bacon Act
- Cash management
- Relocation assistance and real property acquisition

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's (OMB) *Compliance Supplement for Single Audits of State and Local Governments* or alternative procedures. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the city's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the city had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with those requirements, which have been reported to management in a separate letter dated February 28, 1997.

This report is intended for the information of management and the city council and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

BRIAN SONNTAG, CGFM
STATE AUDITOR

February 28, 1997

CITY OF YAKIMA
Yakima County, Washington
January 1, 1995 Through December 31, 1995

Independent Auditor's Report On Compliance With Specific Requirements
Applicable To Major Federal Financial Assistance Programs

City Council
City of Yakima
Yakima, Washington

We have audited the general-purpose financial statements of the City of Yakima, Yakima County, Washington, as of and for the fiscal year ended December 31, 1995, and have issued our report thereon dated February 28, 1997.

We also have audited the city's compliance with the requirements applicable to its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the fiscal year ended December 31, 1995. Those requirements include:

- types of services allowed or unallowed
- eligibility
- matching, level of effort, or earmarking
- reporting
- special tests and provisions related to use of program income, provision of chartered bus service, requesting approval prior to disposal of property, and environmental reviews as described in the OMB *Compliance Supplement for Single Audits of State and Local Governments*
- claims for advances and reimbursements
- amounts claimed or used for matching

The management of the city is responsible for the city's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the city's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures disclosed immaterial instances of noncompliance with the requirements referred to in the second paragraph, which have been reported to management in a separate letter dated February 28, 1997. We have considered the instances of noncompliance in forming our opinion on compliance, which is expressed in the following paragraph.

In our opinion, the City of Yakima complied, in all material respects, with the requirements referred to in the second paragraph of this report that are applicable to its major federal financial assistance programs for the fiscal year ended December 31, 1995.

This report is intended for the information of management and the city council and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

BRIAN SONNTAG, CGFM
STATE AUDITOR

February 28, 1997

CITY OF YAKIMA
Yakima County, Washington
January 1, 1995 Through December 31, 1995

**Independent Auditor's Report On Internal Control Structure Used In
Administering Federal Financial Assistance Programs**

City Council
City of Yakima
Yakima, Washington

We have audited the general-purpose financial statements of the City of Yakima, Yakima County, Washington, as of and for the fiscal year ended December 31, 1995, and have issued our report thereon dated February 28, 1997. We have also audited their compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated February 28, 1997.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of OMB Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether the city complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit, we considered the city's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and on compliance with requirements applicable to major federal assistance programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated February 28, 1997.

The management of the city is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that:

- Assets are safeguarded against loss from unauthorized use or disposition.
- Transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

- Federal financial assistance programs are managed in compliance with applicable laws and regulations.

Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

- **Accounting Controls**
 - Cash receipts
 - Receivables
 - Accounts payable
 - Purchasing and receiving
 - Payroll
 - General ledger
- **General Requirements**
 - Political activity
 - Civil rights
 - Federal financial reports
 - Allowable costs/cost principles
 - Drug-Free Workplace Act
 - Administrative requirements, including subrecipient monitoring
- **Specific Requirements**
 - Types of services
 - Eligibility
 - Matching, level of effort, earmarking
 - Reporting
 - Special requirements
- **Claims For Advances And Reimbursements**
- **Amounts Claimed Or Used For Matching**

For all of the applicable internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

The following internal control structure categories were determined to be insignificant to federal financial assistance programs:

- **Accounting Controls**
 - Cash disbursements
 - Inventory control
 - Property, plant, and equipment

- **General Requirements**

- Davis-Bacon Act

- Cash management

- Relocation assistance and real property acquisition

During the fiscal year ended December 31, 1995, the city expended 91 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements, and amounts claimed or used for matching that are applicable to the city's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses.

We noted certain matters involving the internal control structure and its operation that we have reported to the management of the city in a separate letter dated February 28, 1997.

This report is intended for the information of management and the city council and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

BRIAN SONNTAG, CGFM
STATE AUDITOR

February 28, 1997